



# Trustees' Financial Summary

**FY2012-13**

**Submit ID: 0740-55525402**

**41 Ravalli County  
0740 Darby K-12 Schools**

**Due Dates:**

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

*This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.*

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 20.*
- *This report and any amendments initiated by the district through December 20 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort*

## Certification

**Business Manager/Clerk:** Lisa Poe

**Phone #:** (406) 821-1307

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**Chair, Board of Trustees:** Erik Abrahansen

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

**County Superintendent:** Michael Williams

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)

## Software

**Accounting Package:** Black Mountain

**For FY13 did the district employ a certified special education director?** No

As reported on Annual Data Collection (ADC), the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

**Electronic filers are not required to send the cover page to OPI.**



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0740 Darby K-12 Schools**

## Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
002	Rapp Grant	LOCAL		
005	Ski Program	LOCAL		
007	St. Paul's Altar Guild	LOCAL		
013	Bitterroot Valley Youth Fund Grant	LOCAL		
015	ERate Rebate	FEDERAL		
017	Vo Ed Health Occupations	STATE		State
020	State CTE FCS	STATE		
021	Vo Ed Tech Ed/Industrial Arts	STATE		State
022	Vo Ed Business/Marketing	STATE		State
023	Vo Ed Carl Perkins Basic Grant	FEDERAL		84.048A
024	LIGHTING/ENERGY REBATE	LOCAL		
028	Darby Excellence Fund	LOCAL		
029	Greater Ravalli Foundation Teacher Supplies	LOCAL		
030	JH SPED IDEA Part B	FEDERAL		
032	HS SPED IDEA Part B	FEDERAL		
034	Elem. SPED IDEA Part B	FEDERAL		
035	Life Skills	FEDERAL		
043	Music Funds Earner	LOCAL		
044	Farmer's State Bank Clothing Fund	LOCAL		
045	Patio Grant	LOCAL		
046	Farm to School Grant	FEDERAL		
047	Ravalli County Weed Grant	STATE		
048	MOST	STATE		
049	XTreme Team After School Program	LOCAL		
051	Store Rebates	LOCAL		
052	Box Tops/Catalog Sales	LOCAL		
101	Elem. Magazine Sales	LOCAL		
106	Shirley Grant	LOCAL		
107	Shirley Food Donation	LOCAL		
109	IDEA Part B (Trans from Coop)	FEDERAL	41-9690-77-11-ALLO	84.027A
110	IDEA Preschool (Trans from Coop)	FEDERAL	41-9690-79-11-ALLO	84.173A
112	Glaxo Smith Kline	LOCAL		
120	1/2 Combo Funds Earned	LOCAL		
139	Gifted and Talented	STATE		State
148	Music Instrument Fund	LOCAL		
151	Chemistry Lab-Farmers State Bank	LOCAL		
167	K-8 PE	LOCAL		



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## Project Reporter Codes

PRC	Title	Project Type	Project Number	CFDA #
170	Kindergarten	LOCAL		
171	1st Grade	LOCAL		
172	2nd Grade	LOCAL		
176	6th Grade	LOCAL		
260	Fuels for Schools	STATE		
270	H.E.P. (Higher Education Program)	LOCAL		
290	Greater Ravalli Foundation - Meals	LOCAL		
291	RC & D CHIP	LOCAL		
293	DeQ Bus Retrofit	STATE		
300	Valentine Grant (old)	LOCAL		
301	Montana Community-Valentine/School Technology	LOCAL		
329	Multi Dist. Coop. Incentive	STATE		
354	Track Fund	LOCAL		
355	Medicaid	STATE		State
365	Indian Ed for All	STATE		
391	Vo Ed Agriculture	STATE		State
393	State Advancing Ag Ed in Montana	STATE		
422	Title I - Schoolwide	FEDERAL		Federal
423	Title I 2012/13	FEDERAL		
433	Title II 2011/13	FEDERAL		
434	Title II 2012/13	FEDERAL		
458	Day Care	LOCAL		
459	Summer School Foods	STATE		
461	Fresh Fruit and Vegetable Grant	FEDERAL		
492	Indirect Cost	FEDERAL		
500	Interest	LOCAL		
501	Misc OTHER REV	LOCAL		
502	Mileage Reimbursement	LOCAL		
503	PCTI Grant	STATE		
670	Kindergarten OTO	STATE		
680	State Payment to Support Data System	STATE		
800	Quality Schools Planning Grant	STATE		
899	Special Olympics	LOCAL		



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41 Ravalli County  
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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		General Fund (01)	Transportation Fund (10)	Bus Depreciation Fund (11)	School Food Services Fund (12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	317,257.97	88,733.35	164,314.47	-9,474.87
02	Taxes Receivable - Real and Personal (120-149)	59,784.56	14,844.30	4,842.32	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				9,474.87
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	377,042.53	103,577.65	169,156.79	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	34,964.42	5,379.04		947.69
25	Deferred Revenue (680)	59,784.56	14,844.30	4,842.32	
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	94,748.98	20,223.34	4,842.32	947.69
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	25,305.12			
48	Fund Balance for Budget	256,988.43	83,354.31	164,314.47	-947.69
52	<b>TOTAL FUND BALANCE/EQUITY</b>	282,293.55	83,354.31	164,314.47	-947.69
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	377,042.53	103,577.65	169,156.79	



# Trustees' Financial Summary

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41 Ravalli County  
0740 Darby K-12 Schools

## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Tuition Fund (13)	Retirement Fund (14)	Miscellaneous Programs Fund (15)	Adult Education Fund (17)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	-2.13	183,986.73	174,014.90	7,238.67
02	Taxes Receivable - Real and Personal (120-149)	1.39			907.90
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			59,522.71	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	-0.74	183,986.73	233,537.61	8,146.57
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)			1,244.87	
24	Other Current Liabilities (621-679)		3,475.02	6,121.65	0.47
25	Deferred Revenue (680)	1.39			907.90
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	1.39	3,475.02	7,366.52	908.37
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)			369.15	
48	Fund Balance for Budget	-2.13	180,511.71	225,801.94	7,238.20
52	<b>TOTAL FUND BALANCE/EQUITY</b>	-2.13	180,511.71	226,171.09	7,238.20
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	-0.74	183,986.73	233,537.61	8,146.57



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Traffic Education Fund (18)	Non-Operating Fund (19)	Lease-Rental Fund (20)	Compensated Absence Fund (21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	14,261.77		4,946.89	268.70
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	2,159.90			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	16,421.67		4,946.89	268.70
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	1.73			
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	1.73			
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	16,419.94		4,946.89	268.70
52	<b>TOTAL FUND BALANCE/EQUITY</b>	16,419.94		4,946.89	268.70
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	16,421.67		4,946.89	268.70



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Metal Mines Tax Reserve Fund (24)	State Mining Impact Fund (25)	Impact Aid Fund (26)	Litigation Reserve Fund (27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)			24,661.97	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			24,661.97	
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			24,661.97	
52	TOTAL FUND BALANCE/EQUITY			24,661.97	
53	TOTAL LIABILITIES AND FUND BALANCE			24,661.97	



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Technology Fund (28)	Flexibility Fund (29)	Permanent Endowment Fund (45)	Debt Service Fund (50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	65,286.51	21,312.67		
02	Taxes Receivable - Real and Personal (120-149)	2,218.67			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	67,505.18	21,312.67		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	10.16			
25	Deferred Revenue (680)	2,218.67			
26	Other Liabilities (690-699)				
35	<b>TOTAL LIABILITIES</b>	2,228.83			
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)	3,039.75			
38	Reserve for Endowments (954)				
48	Fund Balance for Budget	62,236.60	21,312.67		
52	<b>TOTAL FUND BALANCE/EQUITY</b>	65,276.35	21,312.67		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	67,505.18	21,312.67		



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Building Fund (60)	Building Reserve Fund (61)	Day Care Enterprise Fund (70)	Industrial Arts Fund (71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,500.00			
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	1,500.00			
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget	1,500.00			
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	1,500.00			
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	1,500.00			



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Miscellaneous Enterprise Fund (72)	Data Processing Internal Service (73)	Purchasing Internal Service Fund (74)	Central Transportation (75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Instructional Materials Ctr (76)	Miscellaneous Internal Service (77)	Self Insurance Fund - Health (78)	Self Insurance Fund - Liability (79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Private Purpose Trust (spend interest (81)	Interlocal Agreement Fund (82)	Student Extracurricular (84)	Private Purpose Trust (spend (85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	14,123.72		62,016.63	1,624.59
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	14,123.72		62,016.63	1,624.59
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
<b>FUND BALANCE/EQUITY</b>					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
45	Assets Held in Trusts	14,123.72		62,016.63	1,624.59
52	TOTAL FUND BALANCE/EQUITY	14,123.72		62,016.63	1,624.59
53	TOTAL LIABILITIES AND FUND BALANCE	14,123.72		62,016.63	1,624.59



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Payroll Fund (86)	Claims Fund (87)	Investment Earnings Clearing Fund (88)	Retirement/COBRA Insurance Fund (89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	208,361.00	19,081.23		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	208,361.00	19,081.23		
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	104,564.41	19,081.23		
24	Other Current Liabilities (621-679)	103,796.59			
35	<b>TOTAL LIABILITIES</b>	208,361.00	19,081.23		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	208,361.00	19,081.23		



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - A (90)	Agency - B (91)	Agency - C (92)	Agency - D (93)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
<b>FUND BALANCE/EQUITY</b>					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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## Balance Sheet

ASSETS, LIABILITIES, AND FUND BALANCE		Agency - E (94)	Cafeteria/Flex Plan Fund (95)		
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
<b>LIABILITIES</b>					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
<b>FUND BALANCE/EQUITY</b>					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	850,986.33	825,426.63
1112 District Levy - Personal Property	9,394.75	7,203.27
1113 District Levy - Heavy Motor Vehicles	49.94	44.00
1114 District Levy - Pers Prop/Mobile Homes	5,289.96	5,805.26
1190 Penalties and Interest on Taxes	10,810.70	17,594.09
1510 Interest Earnings	3,892.33	3,589.98
3110 Direct State Aid	1,141,474.09	1,090,914.19
3111 Quality Educator	112,173.75	95,826.04
3112 At Risk Student	25,450.37	24,353.21
3113 Indian Education For All	8,078.40	7,486.80
3114 American Indian Achievement Gap	3,200.00	3,400.00
3115 State Spec Ed Allowable Cost Pymt to Districts	111,750.45	113,243.29
3120 State Guaranteed Tax Base Aid	210,004.74	190,021.93
3444 State School Block Grant	127,610.27	133,287.63
3446 SB372 Block Grant Reimbursement	0.00	3,578.95
6100 Material Prior Period Revenue Adjustments	297.41	-1,350.10
7810 Education Jobs Fund	1,338.76	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>2,621,802.25</b>	<b>2,520,425.17</b>

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	875,466.08	919,502.39
2XX Personal Services - Employee Benefits	162,708.78	147,992.30
3XX Purchased Professional and Technical Services	1,025.75	265.75
4XX Purchased Property Services	18,779.02	21,393.30
5XX Other Purchased Services	3,127.76	8,077.21
6XX Supplies and Materials	53,740.87	57,586.09
7XX Property and Equipment Acquisition	845.00	0.00
<b>21XX Support Services - Students</b>		
1XX Personal Services - Salaries	77,002.00	48,734.70
2XX Personal Services - Employee Benefits	15,183.74	8,496.59
5XX Other Purchased Services	455.84	1,027.47
6XX Supplies and Materials	903.16	3,700.42
<b>222X Educational Media Services</b>		
1XX Personal Services - Salaries	47,024.00	47,940.00
2XX Personal Services - Employee Benefits	9,130.57	8,529.52
5XX Other Purchased Services	547.97	143.25
6XX Supplies and Materials	6,476.30	4,058.47



# Trustees' Financial Summary

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41 Ravalli County  
0740 Darby K-12 Schools

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 01 - General Fund

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2012 Value	2013 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>23XX Support Services - General Administration</b>				
			1XX Personal Services - Salaries	67,603.22	62,184.52
			2XX Personal Services - Employee Benefits	13,936.63	12,740.26
			3XX Purchased Professional and Technical Services	20,678.73	21,912.75
			4XX Purchased Property Services	4,651.64	4,460.74
			5XX Other Purchased Services	10,911.57	13,209.37
			6XX Supplies and Materials	5,723.83	5,597.16
			810 Dues and Fees	5,545.22	4,324.00
	<b>24XX Support Services - School Administration</b>				
			1XX Personal Services - Salaries	104,652.06	107,824.88
			2XX Personal Services - Employee Benefits	18,296.20	19,277.30
			3XX Purchased Professional and Technical Services	7,346.21	4,848.60
			4XX Purchased Property Services	1,440.00	120.90
			5XX Other Purchased Services	7,540.56	4,408.50
			6XX Supplies and Materials	9,044.13	11,597.88
			810 Dues and Fees	1,947.17	3,677.29
	<b>25XX Support Services - Business</b>				
			1XX Personal Services - Salaries	30,961.94	21,699.51
			2XX Personal Services - Employee Benefits	14,603.20	6,734.14
			3XX Purchased Professional and Technical Services	11,017.65	2,690.40
			5XX Other Purchased Services	954.37	786.59
			6XX Supplies and Materials	2,455.13	138.81
			810 Dues and Fees	1,250.00	0.00
	<b>26XX Operation and Maintenance of Plant Services</b>				
			1XX Personal Services - Salaries	157,834.87	159,275.55
			2XX Personal Services - Employee Benefits	51,132.43	50,407.94
			3XX Purchased Professional and Technical Services	4,250.83	27,039.48
			4XX Purchased Property Services	97,128.74	77,463.84
			5XX Other Purchased Services	15,316.19	16,114.12
			6XX Supplies and Materials	112,688.29	53,015.71
			7XX Property and Equipment Acquisition	0.00	6,500.00
	<b>27XX Student Transportation Services</b>				
			1XX Personal Services - Salaries	2,927.63	3,292.78
			2XX Personal Services - Employee Benefits	73.04	108.64
			6XX Supplies and Materials	0.00	1,504.58
	<b>4XXX Facilities Acquisition and Construction Services</b>				
			6XX Supplies and Materials	2,859.58	0.00
			7XX Property and Equipment Acquisition	30,678.21	0.00
	<b>280 Special Education - Local and State</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	221,566.94	225,658.98
			2XX Personal Services - Employee Benefits	45,101.08	32,535.57
			3XX Purchased Professional and Technical Services	50,419.25	50,712.45



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2012 Value	2013 Value
	<b>280 Special Education - Local and State</b>				
	1XXX Instruction				
			5XX Other Purchased Services	1,198.23	0.00
	<b>360 State Gifted &amp; Talented Reimbursement</b>				
	1XXX Instruction				
			5XX Other Purchased Services	389.01	0.00
			6XX Supplies and Materials	411.65	231.32
			810 Dues and Fees	0.00	393.00
	<b>365 Indian Education for All - OTO &amp; Ongoing</b>				
	21XX Support Services - Students				
			6XX Supplies and Materials	67.80	0.00
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
	1XXX Instruction				
			1XX Personal Services - Salaries	46,631.44	44,154.58
			2XX Personal Services - Employee Benefits	11,894.10	12,166.76
			6XX Supplies and Materials	1,726.40	5,376.20
	<b>710 School Sponsored Extracurricular Activities</b>				
	27XX Student Transportation Services				
			1XX Personal Services - Salaries	1,752.59	2,297.15
			2XX Personal Services - Employee Benefits	28.15	175.99
			5XX Other Purchased Services	24.00	0.00
			6XX Supplies and Materials	774.24	170.41
	34XX Extracurricular - Activities				
			1XX Personal Services - Salaries	11,216.00	10,119.50
			2XX Personal Services - Employee Benefits	56.30	65.17
			5XX Other Purchased Services	2,120.90	1,431.50
			6XX Supplies and Materials	978.11	1,624.29
			7XX Property and Equipment Acquisition	250.00	0.00
			810 Dues and Fees	120.00	1,023.25
	<b>720 School Sponsored Athletics</b>				
	27XX Student Transportation Services				
			1XX Personal Services - Salaries	11,623.79	9,757.78
			2XX Personal Services - Employee Benefits	185.16	208.92
			6XX Supplies and Materials	98.08	0.00
	35XX Extracurricular - Athletics				
			1XX Personal Services - Salaries	73,454.57	71,096.35
			2XX Personal Services - Employee Benefits	758.77	549.17
			3XX Purchased Professional and Technical Services	1,552.25	509.75
			4XX Purchased Property Services	352.50	255.00
			5XX Other Purchased Services	342.66	7,696.19
			6XX Supplies and Materials	20,431.21	19,062.07
			7XX Property and Equipment Acquisition	300.00	0.00
			810 Dues and Fees	716.67	7,924.50



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 01 - General Fund

**Total Current Expenditures, Other Financing Uses and Residual  
Equity Transfers Out:**

2,594,407.96      2,485,599.55

### Schedule Of Changes Worksheet

Beginning Fund Balance					227,751.20	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,520,425.17	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,485,599.55	(3)
Increase/Decrease of Reserve for Inventories						
This Year	N/A	Less Last Year	N/A	(4a)	N/A	
Increase/Decrease of Reserve for Encumbrances						
This Year	25,305.12	Less Last Year	5,588.39	(4b)	19,716.73	
					19,716.73	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					282,293.55	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 10 - Transportation Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	214,161.34	210,068.82
1112 District Levy - Personal Property	2,133.13	1,828.90
1113 District Levy - Heavy Motor Vehicles	12.65	11.27
1114 District Levy - Pers Prop/Mobile Homes	1,274.43	1,460.90
1190 Penalties and Interest on Taxes	2,640.12	3,421.90
1510 Interest Earnings	633.63	809.67
2220 County On-Schedule Trans Reimb	67,661.00	62,424.00
3210 State On-Schedule Trans Reimb	61,543.09	58,395.86
3302 State Payment in Lieu of Taxes - FWP	4,042.00	0.00
3444 State School Block Grant	6,849.88	8,288.03
3446 SB372 Block Grant Reimbursement	0.00	906.59
6100 Material Prior Period Revenue Adjustments	930.94	3,240.00

### Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:

361,882.21 350,855.94

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	32,792.82	21,585.85
2XX Personal Services - Employee Benefits	2,657.23	7,241.44
<b>24XX Support Services - School Administration</b>		
1XX Personal Services - Salaries	25,374.68	22,041.93
2XX Personal Services - Employee Benefits	8,505.96	4,196.12
<b>25XX Support Services - Business</b>		
1XX Personal Services - Salaries	10,604.80	19,510.74
2XX Personal Services - Employee Benefits	4,801.12	2,307.94
<b>26XX Operation and Maintenance of Plant Services</b>		
4XX Purchased Property Services	12,642.31	12,488.01
6XX Supplies and Materials	550.40	0.00
<b>27XX Student Transportation Services</b>		
1XX Personal Services - Salaries	122,221.62	114,772.48
2XX Personal Services - Employee Benefits	28,512.48	29,830.44
3XX Purchased Professional and Technical Services	4,446.80	4,048.35
4XX Purchased Property Services	1,267.99	13.95
5XX Other Purchased Services	12,232.07	14,599.86
6XX Supplies and Materials	79,880.71	87,251.50
7XX Property and Equipment Acquisition	0.00	9,822.40
<b>280 Special Education - Local and State</b>		
<b>27XX Student Transportation Services</b>		



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance 10 - Transportation Fund

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2012 Value	2013 Value
	280 Special Education - Local and State				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	1,175.14	8,348.25
			2XX Personal Services - Employee Benefits	0.00	1,262.03
			5XX Other Purchased Services	6,026.28	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>353,692.41</u>	<u>359,321.29</u>

### Schedule Of Changes Worksheet

Beginning Fund Balance					91,819.66 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					350,855.94 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					359,321.29 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					83,354.31 (5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 11 - Bus Depreciation Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	65,700.89	62,076.83
1112 District Levy - Personal Property	1,116.57	530.70
1113 District Levy - Heavy Motor Vehicles	3.62	3.24
1114 District Levy - Pers Prop/Mobile Homes	489.41	464.93
1190 Penalties and Interest on Taxes	1,304.04	1,783.54
1510 Interest Earnings	1,267.29	1,168.83
1900 Other Revenue from Local Sources	116,202.00	0.00

#### Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:

186,083.82 66,028.07

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
27XX Student Transportation Services		
6XX Supplies and Materials	0.00	11,126.00
7XX Property and Equipment Acquisition	257,321.14	134,122.00

#### Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

257,321.14 145,248.00

#### Schedule Of Changes Worksheet

Beginning Fund Balance	243,534.40	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	66,028.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	145,248.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00	(4b)	0.00
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	164,314.47	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance 12 - School Food Services Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC	Revenue	2012 Value	2013 Value
	1611 National School Lunch Program	22,740.04	36,159.90
	1612 School Breakfast Program	1,722.15	0.00
	1630 Catering Sales	260.05	0.00
	1632 Daily Adult Sales	4,781.21	6,088.25
	1634 Daily Ala Carte Sales	3,493.44	3,191.03
	1636 Summer Program - Adult Sales	0.00	104.00
	1900 Other Revenue from Local Sources	284.25	0.00
	1910 Rentals	8.09	0.00
	3220 State Food Services Match	5.50	0.00
	4550 Federal Child Nutrition	107,092.30	129,601.09
	4552 Fresh Fruit And Vegetable	0.00	9,301.93
	4555 School Foods Summer Program - 10.559	3,264.86	4,736.74
<b>051</b>	<b>Store Rebates</b>		
	1900 Other Revenue from Local Sources	16.08	0.00
<b>459</b>	<b>Summer School Foods</b>		
	1632 Daily Adult Sales	41.20	0.00
<b>461</b>	<b>Fresh Fruit and Vegetable Grant</b>		
	4550 Federal Child Nutrition	7,404.29	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>151,113.46</u>	<u>189,182.94</u>

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2012 Value	2013 Value
	<b>460</b>	<b>Fresh Fruit And Vegetable</b>			
		<b>31XX</b>	<b>Food Services</b>		
			1XX Personal Services - Salaries	899.91	0.00
			2XX Personal Services - Employee Benefits	112.49	0.00
			6XX Supplies and Materials	6,968.39	9,749.37
	<b>910</b>	<b>Food Services</b>			
		<b>31XX</b>	<b>Food Services</b>		
			1XX Personal Services - Salaries	64,320.50	75,451.43
			2XX Personal Services - Employee Benefits	12,988.23	15,008.04
			3XX Purchased Professional and Technical Services	43.96	775.25
			4XX Purchased Property Services	5,444.30	5,217.55
			5XX Other Purchased Services	2,727.80	2,756.36
			6XX Supplies and Materials	62,944.19	82,955.40
			7XX Property and Equipment Acquisition	8,182.00	0.00
			810 Dues and Fees	0.00	100.00
<b>459</b>	<b>Summer School Foods</b>				
	<b>910</b>	<b>Food Services</b>			



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 12 - School Food Services Fund

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2012 Value	2013 Value
459	Summer School Foods				
	910	Food Services			
		31XX	Food Services		
			1XX Personal Services - Salaries	0.00	2,376.16
			2XX Personal Services - Employee Benefits	0.00	122.63
			6XX Supplies and Materials	0.00	2,932.53
			<b>459 Subtotal</b>	<u>0.00</u>	<u>5,431.32</u>
461	Fresh Fruit and Vegetable Grant				
	910	Food Services			
		31XX	Food Services		
			1XX Personal Services - Salaries	0.00	850.55
			2XX Personal Services - Employee Benefits	0.00	314.99
			<b>461 Subtotal</b>	<u>0.00</u>	<u>1,165.54</u>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u><u>164,631.77</u></u>	<u><u>198,610.26</u></u>

### Schedule Of Changes Worksheet

Beginning Fund Balance	8,479.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	189,182.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	198,610.26	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	-947.69	(5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC	Revenue	2012 Value	2013 Value
	1111 District Levy - Real Property	0.00	2.11
	1112 District Levy - Personal Property	0.06	0.00
	1114 District Levy - Pers Prop/Mobile Homes	0.00	0.05
	1190 Penalties and Interest on Taxes	0.04	1.98
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>0.10</u>	<u>4.14</u>

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2012 Value	2013 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>0.00</u>

### Schedule Of Changes Worksheet

Beginning Fund Balance					-6.27 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					4.14 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					-2.13 (5)



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2012 Value	2013 Value
2240 County Retirement Distribution	312,683.00	337,003.00
6100 Material Prior Period Revenue Adjustments	0.10	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>312,683.10</u>	<u>337,003.00</u>

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2012 Value	2013 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	147,328.82	157,511.45
		<b>21XX Support Services - Students</b>			
			2XX Personal Services - Employee Benefits	11,969.11	7,552.44
		<b>222X Educational Media Services</b>			
			2XX Personal Services - Employee Benefits	7,253.87	7,366.83
		<b>23XX Support Services - General Administration</b>			
			2XX Personal Services - Employee Benefits	12,810.75	12,816.90
		<b>24XX Support Services - School Administration</b>			
			2XX Personal Services - Employee Benefits	20,499.05	19,390.10
		<b>25XX Support Services - Business</b>			
			2XX Personal Services - Employee Benefits	8,557.87	6,414.25
		<b>26XX Operation and Maintenance of Plant Services</b>			
			2XX Personal Services - Employee Benefits	24,260.73	24,703.75
		<b>27XX Student Transportation Services</b>			
			2XX Personal Services - Employee Benefits	19,580.85	18,631.22
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	32,094.85	32,818.70
		<b>27XX Student Transportation Services</b>			
			2XX Personal Services - Employee Benefits	0.00	976.72
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	0.00	6,682.15
	<b>391 State Career &amp; Technical Ed Entitlement - Agriculture</b>				
		<b>1XXX Instruction</b>			
			2XX Personal Services - Employee Benefits	4,717.08	0.00
	<b>460 Fresh Fruit And Vegetable</b>				
		<b>31XX Food Services</b>			
			2XX Personal Services - Employee Benefits	122.66	0.00
	<b>710 School Sponsored Extracurricular Activities</b>				



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2012 Value	2013 Value
	710 School Sponsored Extracurricular Activities				
	27XX Student Transportation Services				
		2XX Personal Services - Employee Benefits		226.43	360.39
	34XX Extracurricular - Activities				
		2XX Personal Services - Employee Benefits		1,567.48	1,506.40
	720 School Sponsored Athletics				
	27XX Student Transportation Services				
		2XX Personal Services - Employee Benefits		1,464.91	1,189.23
	35XX Extracurricular - Athletics				
		2XX Personal Services - Employee Benefits		10,481.30	10,298.12
	910 Food Services				
	31XX Food Services				
		2XX Personal Services - Employee Benefits		8,906.84	10,828.30
459 Summer School Foods					
	910 Food Services				
	31XX Food Services				
		2XX Personal Services - Employee Benefits		0.00	279.03
461 Fresh Fruit and Vegetable Grant					
	910 Food Services				
	31XX Food Services				
		2XX Personal Services - Employee Benefits		0.00	122.17
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>311,842.60</u>	<u>319,448.15</u>

### Schedule Of Changes Worksheet

Beginning Fund Balance					162,956.86 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					337,003.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					319,448.15 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					180,511.71 (5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0740-55525402

41 Ravalli County  
0740 Darby K-12 Schools

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2013 Value
<b>002 Rapp Grant</b>	
1900 Other Revenue from Local Sources	1,000.00
<b>005 Ski Program</b>	
1900 Other Revenue from Local Sources	1,155.00
<b>013 Bitterroot Valley Youth Fund Grant</b>	
1900 Other Revenue from Local Sources	1,273.71
<b>015 ERate Rebate</b>	
1900 Other Revenue from Local Sources	208.80
<b>017 Vo Ed Health Occupations</b>	
3900 State Career & Technical Ed Entitlement	134.00
<b>021 Vo Ed Tech Ed/Industrial Arts</b>	
3900 State Career & Technical Ed Entitlement	1,258.00
<b>022 Vo Ed Business/Marketing</b>	
3900 State Career & Technical Ed Entitlement	267.00
<b>023 Vo Ed Carl Perkins Basic Grant</b>	
4520 Carl Perkins (Federal Vo-Ed) - Competitive	6,635.00
6100 Material Prior Period Revenue Adjustments	632.86
<b>023 Subtotal</b>	<hr/> 7,267.86
<b>024 LIGHTING/ENERGY REBATE</b>	
1900 Other Revenue from Local Sources	3,291.00
<b>028 Darby Excellence Fund</b>	
1900 Other Revenue from Local Sources	41,476.53
6100 Material Prior Period Revenue Adjustments	499.81
<b>028 Subtotal</b>	<hr/> 41,976.34
<b>029 Greater Ravalli Foundation Teacher Supplies</b>	
1900 Other Revenue from Local Sources	2,300.00
<b>030 JH SPED IDEA Part B</b>	
6100 Material Prior Period Revenue Adjustments	36.56
<b>034 Elem. SPED IDEA Part B</b>	
6100 Material Prior Period Revenue Adjustments	148.75
<b>043 Music Funds Earner</b>	
1900 Other Revenue from Local Sources	75.00
<b>045 Patio Grant</b>	
1900 Other Revenue from Local Sources	1,000.00
<b>046 Farm to School Grant</b>	
1900 Other Revenue from Local Sources	25,208.10
<b>047 Ravalli County Weed Grant</b>	
3290 State - Other State Grants	12,400.49



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41 Ravalli County  
0740 Darby K-12 Schools

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2013 Value
<b>048 MOST</b>	
1900 Other Revenue from Local Sources	5,000.00
6100 Material Prior Period Revenue Adjustments	-2.00
<b>048 Subtotal</b>	4,998.00
<b>049 XTreme Team After School Program</b>	
4340 Title IV, Part B, 21st Century Community Learning Centers	3,342.50
6100 Material Prior Period Revenue Adjustments	-246.00
<b>049 Subtotal</b>	3,096.50
<b>051 Store Rebates</b>	
1900 Other Revenue from Local Sources	91.76
<b>052 Box Tops/Catalog Sales</b>	
1900 Other Revenue from Local Sources	153.50
<b>109 IDEA Part B (Trans from Coop)</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	86,034.00
<b>110 IDEA Preschool (Trans from Coop)</b>	
5700 Resources Transferred from Other School Districts or Cooperatives	6,558.00
<b>112 Glaxo Smith Kline</b>	
1900 Other Revenue from Local Sources	500.00
<b>139 Gifted and Talented</b>	
3600 State Gifted & Talented Reimbursement	2,171.00
6100 Material Prior Period Revenue Adjustments	-0.07
<b>139 Subtotal</b>	2,170.93
<b>290 Greater Ravalli Foundation - Meals</b>	
1900 Other Revenue from Local Sources	1,900.00
<b>329 Multi Dist. Coop. Incentive</b>	
3290 State - Other State Grants	6,911.01
<b>355 Medicaid</b>	
3355 Medicaid - Miscellaneous	15,965.74
<b>422 Title I - Schoolwide</b>	
4200 Title I, Part A, Improving Basic Programs	33,755.00
6100 Material Prior Period Revenue Adjustments	-7,002.54
<b>422 Subtotal</b>	26,752.46
<b>423 Title I 2012/13</b>	
4200 Title I, Part A, Improving Basic Programs	209,899.33
<b>434 Title II 2012/13</b>	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	64,565.00
<b>492 Indirect Cost</b>	



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0740 Darby K-12 Schools

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2013 Value
<b>492 Indirect Cost</b>	
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	9,941.00
<b>500 Interest</b>	
1510 Interest Earnings	2,337.66
<b>501 Misc OTHER REV</b>	
1900 Other Revenue from Local Sources	1,115.88
<b>502 Mileage Reimbursement</b>	
1900 Other Revenue from Local Sources	39.10
<b>800 Quality Schools Planning Grant</b>	
3290 State - Other State Grants	25,000.00
<b>899 Special Olympics</b>	
1900 Other Revenue from Local Sources	350.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<hr/> <hr/> 567,380.48

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2013 Value
<b>002 Rapp Grant</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	221.00
<b>005 Ski Program</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
5XX Other Purchased Services	1,216.05
<b>013 Bitterroot Valley Youth Fund Grant</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	397.70
<b>015 ERate Rebate</b>	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	11,244.09
<b>017 Vo Ed Health Occupations</b>	
393 State Career & Technical Ed Entitlement - Health Occupations	
1XXX Instruction	
6XX Supplies and Materials	240.70
<b>021 Vo Ed Tech Ed/Industrial Arts</b>	



# Trustees' Financial Summary

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**41 Ravalli County  
0740 Darby K-12 Schools**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2013 Value
021	Vo Ed Tech Ed/Industrial Arts			
	394 State Career & Technical Ed Entitlement - Family & Consumer Sciences			
	1XXX Instruction			
		5XX Other Purchased Services		404.71
022	Vo Ed Business/Marketing			
	392 State Career & Technical Ed Entitlement - Business			
	1XXX Instruction			
		5XX Other Purchased Services		203.00
		6XX Supplies and Materials		786.79
		810 Dues and Fees		80.00
	022 Subtotal			1,069.79
023	Vo Ed Carl Perkins Basic Grant			
	452 Carl Perkins (Federal Vo-Ed) - Competitive			
	1XXX Instruction			
		5XX Other Purchased Services		1,250.00
		6XX Supplies and Materials		4,945.00
		810 Dues and Fees		296.00
		8XX Other Expenditures		144.00
	023 Subtotal			6,635.00
024	LIGHTING/ENERGY REBATE			
	1XX Regular Education Programs - Elementary/Secondary			
	26XX Operation and Maintenance of Plant Services			
		6XX Supplies and Materials		9,301.90
028	Darby Excellence Fund			
	1XX Regular Education Programs - Elementary/Secondary			
	1XXX Instruction			
		3XX Purchased Professional and Technical Services		3,055.00
		5XX Other Purchased Services		9,040.00
		6XX Supplies and Materials		39,330.42
	028 Subtotal			51,425.48
029	Greater Ravalli Foundation Teacher Supplies			
	1XX Regular Education Programs - Elementary/Secondary			
	1XXX Instruction			
		6XX Supplies and Materials		3,730.48
030	JH SPED IDEA Part B			
	456 IDEA, Part B, Children with Disabilities			
	1XXX Instruction			
		6XX Supplies and Materials		1,391.20
032	HS SPED IDEA Part B			
	456 IDEA, Part B, Children with Disabilities			



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2013 Value
032	HS SPED IDEA Part B			
	456 IDEA, Part B, Children with Disabilities			
	1XXX Instruction			
		6XX Supplies and Materials		1,426.94
034	Elem. SPED IDEA Part B			
	1XX Regular Education Programs - Elementary/Secondary			
	1XXX Instruction			
		6XX Supplies and Materials		1,538.40
035	Life Skills			
	1XX Regular Education Programs - Elementary/Secondary			
	1XXX Instruction			
		6XX Supplies and Materials		219.13
043	Music Funds Earner			
	1XX Regular Education Programs - Elementary/Secondary			
	1XXX Instruction			
		5XX Other Purchased Services		25.00
		6XX Supplies and Materials		62.40
				<hr/>
	043 Subtotal			87.40
044	Farmer's State Bank Clothing Fund			
	1XX Regular Education Programs - Elementary/Secondary			
	1XXX Instruction			
		6XX Supplies and Materials		278.46
046	Farm to School Grant			
	410 Miscellaneous Federal Grants Direct from Feds			
	31XX Food Services			
		1XX Personal Services - Salaries		10,989.06
		2XX Personal Services - Employee Benefits		1,696.23
		5XX Other Purchased Services		1,819.86
		6XX Supplies and Materials		548.86
				<hr/>
	046 Subtotal			15,054.01
047	Ravalli County Weed Grant			
	329 State Miscellaneous Grants			
	1XXX Instruction			
		2XX Personal Services - Employee Benefits		921.47
		3XX Purchased Professional and Technical Services		9,017.01
				<hr/>
	047 Subtotal			9,938.48
048	MOST			
	329 State Miscellaneous Grants			
	1XXX Instruction			
		1XX Personal Services - Salaries		4,480.67



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2013 Value
048	MOST			
	329	State Miscellaneous Grants		
		1XXX Instruction		
			2XX Personal Services - Employee Benefits	492.08
			3XX Purchased Professional and Technical Services	27.25
		048 Subtotal		5,000.00
049	XTreme Team After School Program			
	920	Enterprise or Internal Service Programs		
		32XX Enterprise Services		
			1XX Personal Services - Salaries	13,666.66
			2XX Personal Services - Employee Benefits	1,655.82
			3XX Purchased Professional and Technical Services	236.52
			4XX Purchased Property Services	56.86
			5XX Other Purchased Services	141.55
			6XX Supplies and Materials	1,124.44
		049 Subtotal		16,881.85
051	Store Rebates			
	1XX	Regular Education Programs - Elementary/Secondary		
		1XXX Instruction		
			6XX Supplies and Materials	144.96
052	Box Tops/Catalog Sales			
	1XX	Regular Education Programs - Elementary/Secondary		
		1XXX Instruction		
			5XX Other Purchased Services	12.35
			6XX Supplies and Materials	59.99
		052 Subtotal		72.34
106	Shirley Grant			
	1XX	Regular Education Programs - Elementary/Secondary		
		1XXX Instruction		
			6XX Supplies and Materials	114.09
107	Shirley Food Donation			
	1XX	Regular Education Programs - Elementary/Secondary		
		1XXX Instruction		
			6XX Supplies and Materials	409.80
109	IDEA Part B (Trans from Coop)			
	456	IDEA, Part B, Children with Disabilities		
		1XXX Instruction		
			1XX Personal Services - Salaries	60,170.50
			2XX Personal Services - Employee Benefits	21,287.83



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2013 Value
		<b>109 Subtotal</b>		81,458.33
110	IDEA Preschool (Trans from Coop)			
	457 IDEA Preschool			
		1XXX Instruction		
		1XX Personal Services - Salaries		5,703.33
		2XX Personal Services - Employee Benefits		854.67
		<b>110 Subtotal</b>		6,558.00
112	Glaxo Smith Kline			
	1XX Regular Education Programs - Elementary/Secondary			
		1XXX Instruction		
		6XX Supplies and Materials		1,432.00
120	1/2 Combo Funds Earned			
	1XX Regular Education Programs - Elementary/Secondary			
		1XXX Instruction		
		6XX Supplies and Materials		213.26
139	Gifted and Talented			
	360 State Gifted & Talented Reimbursement			
		1XXX Instruction		
		5XX Other Purchased Services		511.00
		6XX Supplies and Materials		1,388.20
		8XX Other Expenditures		72.00
		<b>139 Subtotal</b>		1,971.20
148	Music Instrument Fund			
	1XX Regular Education Programs - Elementary/Secondary			
		1XXX Instruction		
		3XX Purchased Professional and Technical Services		85.95
		6XX Supplies and Materials		557.84
		<b>148 Subtotal</b>		643.79
167	K-8 PE			
	1XX Regular Education Programs - Elementary/Secondary			
		1XXX Instruction		
		6XX Supplies and Materials		139.98
171	1st Grade			
	1XX Regular Education Programs - Elementary/Secondary			
		1XXX Instruction		
		6XX Supplies and Materials		75.43
172	2nd Grade			
	1XX Regular Education Programs - Elementary/Secondary			
		1XXX Instruction		



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2013 Value
172	2nd Grade			
	1XX Regular Education Programs - Elementary/Secondary			
	1XXX Instruction			
			6XX Supplies and Materials	45.50
260	Fuels for Schools			
	1XX Regular Education Programs - Elementary/Secondary			
	26XX Operation and Maintenance of Plant Services			
			3XX Purchased Professional and Technical Services	10,500.00
270	H.E.P. (Higher Education Program)			
	1XX Regular Education Programs - Elementary/Secondary			
	1XXX Instruction			
			6XX Supplies and Materials	33.12
290	Greater Ravalli Foundation - Meals			
	910 Food Services			
	31XX Food Services			
			6XX Supplies and Materials	1,744.13
291	RC & D CHIP			
	1XX Regular Education Programs - Elementary/Secondary			
	26XX Operation and Maintenance of Plant Services			
			6XX Supplies and Materials	7,672.04
300	Valentine Grant (old)			
	1XX Regular Education Programs - Elementary/Secondary			
	1XXX Instruction			
			6XX Supplies and Materials	5,800.33
301	Montana Community-Valentine/School Technology			
	1XX Regular Education Programs - Elementary/Secondary			
	1XXX Instruction			
			6XX Supplies and Materials	41,630.67
354	Track Fund			
	720 School Sponsored Athletics			
	35XX Extracurricular - Athletics			
			6XX Supplies and Materials	119.89
355	Medicaid			
	329 State Miscellaneous Grants			
	1XXX Instruction			
			2XX Personal Services - Employee Benefits	36.08
			3XX Purchased Professional and Technical Services	7,194.36
			6XX Supplies and Materials	258.35
	355 Subtotal			7,488.79
365	Indian Ed for All			
	365 Indian Education for All - OTO & Ongoing			



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2013 Value
365	Indian Ed for All			
	365 Indian Education for All - OTO & Ongoing			
	21XX Support Services - Students			
		1XX Personal Services - Salaries		9,981.82
		2XX Personal Services - Employee Benefits		1,609.09
	365 Subtotal			11,590.91
391	Vo Ed Agriculture			
	395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts			
	1XXX Instruction			
		6XX Supplies and Materials		283.35
393	State Advancing Ag Ed in Montana			
	395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts			
	1XXX Instruction			
		6XX Supplies and Materials		500.00
422	Title I - Schoolwide			
	420 Title I, Part A, Improving Basic Programs			
	1XXX Instruction			
		1XX Personal Services - Salaries		16,477.94
		2XX Personal Services - Employee Benefits		4,955.28
		5XX Other Purchased Services		432.26
		6XX Supplies and Materials		4,702.98
	62XX Resources Transferred to Other School Districts or Cooperatives			
		940 Indirect Costs		184.00
	422 Subtotal			26,752.46
423	Title I 2012/13			
	420 Title I, Part A, Improving Basic Programs			
	1XXX Instruction			
		1XX Personal Services - Salaries		141,145.76
		2XX Personal Services - Employee Benefits		43,608.41
		5XX Other Purchased Services		12,186.54
		6XX Supplies and Materials		5,349.62
	62XX Resources Transferred to Other School Districts or Cooperatives			
		940 Indirect Costs		7,609.00
	423 Subtotal			209,899.33
433	Title II 2011/13			
	430 Title II, Part A, Teacher & Principal Training & Recruiting Fund			
	1XXX Instruction			
		1XX Personal Services - Salaries		65.00
434	Title II 2012/13			
	430 Title II, Part A, Teacher & Principal Training & Recruiting Fund			



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2013 Value
434	Title II 2012/13			
	430 Title II, Part A, Teacher & Principal Training & Recruiting Fund			
		1XXX Instruction		
		1XX Personal Services - Salaries		46,112.01
		2XX Personal Services - Employee Benefits		16,520.99
		62XX Resources Transferred to Other School Districts or Cooperatives		
		940 Indirect Costs		1,867.00
		434 Subtotal		64,500.00
492	Indirect Cost			
	420 Title I, Part A, Improving Basic Programs			
		1XXX Instruction		
		6XX Supplies and Materials		62.10
	456 IDEA, Part B, Children with Disabilities			
		1XXX Instruction		
		1XX Personal Services - Salaries		6.48
		492 Subtotal		68.58
501	Misc OTHER REV			
	1XX Regular Education Programs - Elementary/Secondary			
		1XXX Instruction		
		3XX Purchased Professional and Technical Services		7,787.55
		6XX Supplies and Materials		711.54
		501 Subtotal		8,499.09
800	Quality Schools Planning Grant			
	1XX Regular Education Programs - Elementary/Secondary			
		1XXX Instruction		
		3XX Purchased Professional and Technical Services		25,000.00
899	Special Olympics			
	280 Special Education - Local and State			
		1XXX Instruction		
		6XX Supplies and Materials		863.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				653,992.14



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						316,867.69	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						567,380.48	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						653,992.14	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	369.15	Less Last Year	4,454.09	(4b)	-4,084.94		
						-4,084.94	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						226,171.09	(5)

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
002 Rapp Grant	1,000.00	221.00	779.00
005 Ski Program	1,155.00	1,216.05	-61.05
013 Bitterroot Valley Youth Fund Grant	1,273.71	397.70	876.01
015 ERate Rebate	208.80	11,244.09	-11,035.29
017 Vo Ed Health Occupations	134.00	240.70	-106.70
021 Vo Ed Tech Ed/Industrial Arts	1,258.00	404.71	853.29
022 Vo Ed Business/Marketing	267.00	1,069.79	-802.79
023 Vo Ed Carl Perkins Basic Grant	7,267.86	6,635.00	632.86
024 LIGHTING/ENERGY REBATE	3,291.00	9,301.90	-6,010.90
028 Darby Excellence Fund	41,976.34	51,425.48	-9,449.14
029 Greater Ravalli Foundation Teacher Supplies	2,300.00	3,730.48	-1,430.48
030 JH SPED IDEA Part B	36.56	1,391.20	-1,354.64
032 HS SPED IDEA Part B	0.00	1,426.94	-1,426.94
034 Elem. SPED IDEA Part B	148.75	1,538.40	-1,389.65
035 Life Skills	0.00	219.13	-219.13
043 Music Funds Earner	75.00	87.40	-12.40
044 Farmer's State Bank Clothing Fund	0.00	278.46	-278.46
045 Patio Grant	1,000.00	0.00	1,000.00
046 Farm to School Grant	25,208.10	15,054.01	10,154.09
047 Ravalli County Weed Grant	12,400.49	9,938.48	2,462.01
048 MOST	4,998.00	5,000.00	-2.00
049 XTreme Team After School Program	3,096.50	16,881.85	-13,785.35



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

#### Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
051 Store Rebates	91.76	144.96	-53.20
052 Box Tops/Catalog Sales	153.50	72.34	81.16
106 Shirley Grant	0.00	114.09	-114.09
107 Shirley Food Donation	0.00	409.80	-409.80
109 IDEA Part B (Trans from Coop)	86,034.00	81,458.33	4,575.67
110 IDEA Preschool (Trans from Coop)	6,558.00	6,558.00	0.00
112 Glaxo Smith Kline	500.00	1,432.00	-932.00
120 1/2 Combo Funds Earned	0.00	213.26	-213.26
139 Gifted and Talented	2,170.93	1,971.20	199.73
148 Music Instrument Fund	0.00	643.79	-643.79
167 K-8 PE	0.00	139.98	-139.98
171 1st Grade	0.00	75.43	-75.43
172 2nd Grade	0.00	45.50	-45.50
260 Fuels for Schools	0.00	10,500.00	-10,500.00
270 H.E.P. (Higher Education Program)	0.00	33.12	-33.12
290 Greater Ravalli Foundation - Meals	1,900.00	1,744.13	155.87
291 RC & D CHIP	0.00	7,672.04	-7,672.04
300 Valentine Grant (old)	0.00	5,800.33	-5,800.33
301 Montana Community-Valentine/School Technology	0.00	41,630.67	-41,630.67
329 Multi Dist. Coop. Incentive	6,911.01	0.00	6,911.01
354 Track Fund	0.00	119.89	-119.89
355 Medicaid	15,965.74	7,488.79	8,476.95
365 Indian Ed for All	0.00	11,590.91	-11,590.91
391 Vo Ed Agriculture	0.00	283.35	-283.35
393 State Advancing Ag Ed in Montana	0.00	500.00	-500.00
422 Title I - Schoolwide	26,752.46	26,752.46	0.00
423 Title I 2012/13	209,899.33	209,899.33	0.00
433 Title II 2011/13	0.00	65.00	-65.00
434 Title II 2012/13	64,565.00	64,500.00	65.00
492 Indirect Cost	9,941.00	68.58	9,872.42
500 Interest	2,337.66	0.00	2,337.66
501 Misc OTHER REV	1,115.88	8,499.09	-7,383.21
502 Mileage Reimbursement	39.10	0.00	39.10
800 Quality Schools Planning Grant	25,000.00	25,000.00	0.00
899 Special Olympics	350.00	863.00	-513.00
<b>Total</b>	<b>567,380.48</b>	<b>653,992.14</b>	<b>-86,611.66</b>



# Trustees' Financial Summary

FY2012-13

Submit ID: 0740-55525402

41 Ravalli County  
0740 Darby K-12 Schools

## Schedule of Revenues, Expenditures and Changes in Fund Balance 17 - Adult Education Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	12,632.96	13,419.54
1112 District Levy - Personal Property	143.91	106.53
1113 District Levy - Heavy Motor Vehicles	0.27	0.73
1114 District Levy - Pers Prop/Mobile Homes	77.90	89.03
1190 Penalties and Interest on Taxes	142.76	192.32
1340 Fees for Adult Education	7,446.50	7,303.00

<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>20,444.30</u>	<u>21,111.15</u>
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### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2012 Value	2013 Value
<b>610 Adult Continuing Education Programs</b>		
<b>1XXX Instruction</b>		
1XX Personal Services - Salaries	11,226.00	13,454.00
2XX Personal Services - Employee Benefits	991.80	1,176.30
3XX Purchased Professional and Technical Services	3,000.00	3,000.00
4XX Purchased Property Services	875.00	299.21
5XX Other Purchased Services	3,885.34	2,550.99
6XX Supplies and Materials	0.00	19.50

<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>19,978.14</u>	<u>20,500.00</u>
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### Schedule Of Changes Worksheet

Beginning Fund Balance	6,627.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	21,111.15	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	20,500.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00                      (4a)                      0.00		
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00                      (4b)                      0.00		
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	7,238.20	(5)



# Trustees' Financial Summary

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41 Ravalli County  
0740 Darby K-12 Schools

## Schedule of Revenues, Expenditures and Changes in Fund Balance 18 - Traffic Education Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2012 Value	2013 Value
1311 Driver's Education Fees	3,300.00	4,820.00
3260 State Driver's Education Reimbursement	0.00	2,160.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>3,300.00</b>	<b>6,980.00</b>

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	0.00	3,818.00
2XX Personal Services - Employee Benefits	0.00	22.78
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>0.00</b>	<b>3,840.78</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance	13,280.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	6,980.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,840.78	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00                      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00                      (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	16,419.94	(5)



# Trustees' Financial Summary

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41 Ravalli County  
0740 Darby K-12 Schools

## Schedule of Revenues, Expenditures and Changes in Fund Balance 20 - Lease-Rental Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2012 Value	2013 Value
1900 Other Revenue from Local Sources	0.00	5,400.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>0.00</u>	<u>5,400.00</u>

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
3XX Purchased Professional and Technical Services	0.00	65.00
6XX Supplies and Materials	0.00	388.11
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>0.00</u>	<u>453.11</u>

### Schedule Of Changes Worksheet

Beginning Fund Balance	0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,400.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	453.11	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00                      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00                      (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	4,946.89	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0740-55525402

41 Ravalli County  
0740 Darby K-12 Schools

## Schedule of Revenues, Expenditures and Changes in Fund Balance 21 - Compensated Absence Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	0.00	0.07
6100 Material Prior Period Revenue Adjustments	-0.07	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>-0.07</b>	<b>0.07</b>

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	3,117.30	22,284.27
2XX Personal Services - Employee Benefits	16.83	192.31
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>3,134.13</b>	<b>22,476.58</b>

### Schedule Of Changes Worksheet

Beginning Fund Balance	22,745.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.07	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	22,476.58	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00                      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00                      (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	268.70	(5)



# Trustees' Financial Summary

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41 Ravalli County  
0740 Darby K-12 Schools

## Schedule of Revenues, Expenditures and Changes in Fund Balance 26 - Impact Aid Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	181.05	166.98
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>181.05</u>	<u>166.98</u>

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2012 Value	2013 Value
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>0.00</u>	<u>0.00</u>

### Schedule Of Changes Worksheet

Beginning Fund Balance	24,494.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	166.98	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00                      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00                      (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	24,661.97	(5)



# Trustees' Financial Summary

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41 Ravalli County  
0740 Darby K-12 Schools

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 28 - Technology Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2012 Value	2013 Value
1111 District Levy - Real Property	30,273.55	30,097.34
1112 District Levy - Personal Property	334.85	256.39
1113 District Levy - Heavy Motor Vehicles	1.78	1.61
1114 District Levy - Pers Prop/Mobile Homes	187.21	212.02
1190 Penalties and Interest on Taxes	388.94	603.02
1510 Interest Earnings	452.60	417.43
3281 State Technology Aid	2,965.00	2,769.01
6100 Material Prior Period Revenue Adjustments	-1,585.20	0.06

#### Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:

33,018.73	34,356.88
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#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2012 Value	2013 Value
<b>1XX Regular Education Programs - Elementary/Secondary</b>		
<b>1XXX Instruction</b>		
3XX Purchased Professional and Technical Services	2,289.55	775.00
5XX Other Purchased Services	272.41	347.42
6XX Supplies and Materials	17,087.89	30,119.30
810 Dues and Fees	0.00	80.00
<b>23XX Support Services - General Administration</b>		
1XX Personal Services - Salaries	0.00	288.64
2XX Personal Services - Employee Benefits	0.00	2.49

#### Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

19,649.85	31,612.85
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# Trustees' Financial Summary

**FY2012-13**

**Submit ID: 0740-55525402**

**41 Ravalli County  
0740 Darby K-12 Schools**

## **Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund**

### **Schedule Of Changes Worksheet**

Beginning Fund Balance						60,123.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						34,356.88	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						31,612.85	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)	0.00		
Increase/Decrease of Reserve for Encumbrances							
This Year	3,039.75	Less Last Year	630.98	(4b)	2,408.77		
						2,408.77	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						65,276.35	(5)



# Trustees' Financial Summary

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41 Ravalli County  
0740 Darby K-12 Schools

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 29 - Flexibility Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC	Revenue	2012 Value	2013 Value
	3445 State Combined Fund School Block Grant	18,596.21	19,294.27
	3447 SB372 Combined Block Grant Reimbursement	0.00	440.05
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>18,596.21</u>	<u>19,734.32</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2012 Value	2013 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	18,208.49	0.00
			3XX Purchased Professional and Technical Services	0.00	9,894.64
			6XX Supplies and Materials	0.00	810.00
		<b>26XX Operation and Maintenance of Plant Services</b>			
			3XX Purchased Professional and Technical Services	0.00	14,992.01
			6XX Supplies and Materials	0.00	891.95
			7XX Property and Equipment Acquisition	0.00	2,651.10
		<b>4XXX Facilities Acquisition and Construction Services</b>			
			7XX Property and Equipment Acquisition	15,000.00	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>33,208.49</u>	<u>29,239.70</u>

#### Schedule Of Changes Worksheet

Beginning Fund Balance	30,818.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	19,734.32	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	29,239.70	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	21,312.67	(5)



# Trustees' Financial Summary

FY2012-13

Submit ID: 0740-55525402

41 Ravalli County  
0740 Darby K-12 Schools

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 70 - Day Care Enterprise Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2012 Value	2013 Value
1900 Other Revenue from Local Sources	0.00	20,632.37
<b>458 Day Care</b>		
1900 Other Revenue from Local Sources	75,794.80	0.00
6100 Material Prior Period Revenue Adjustments	-5,194.51	-20,561.86
<b>458 Subtotal</b>	<u>70,600.29</u>	<u>-20,561.86</u>
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u><u>70,600.29</u></u>	<u><u>70.51</u></u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2012 Value	2013 Value
<b>458 Day Care</b>		
920 Enterprise or Internal Service Programs		
32XX Enterprise Services		
1XX Personal Services - Salaries	51,061.86	0.00
2XX Personal Services - Employee Benefits	11,863.45	0.00
3XX Purchased Professional and Technical Services	359.95	0.00
4XX Purchased Property Services	1,701.32	0.00
5XX Other Purchased Services	1.30	0.00
6XX Supplies and Materials	5,575.03	0.00
8XX Other Expenditures	413.00	0.00
<b>458 Subtotal</b>	<u>70,975.91</u>	<u>0.00</u>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u><u>70,975.91</u></u>	<u><u>0.00</u></u>



# Trustees' Financial Summary

FY2012-13

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41 Ravalli County  
0740 Darby K-12 Schools

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 70 - Day Care Enterprise Fund

#### Schedule Of Changes Worksheet

Beginning Fund Balance						-70.51 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						70.51 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						0.00 (5)



# Trustees' Financial Summary

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41 Ravalli County  
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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 81 - Private Purpose Trust (spend interest only)

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	40.99	83.46
6100 Material Prior Period Revenue Adjustments	0.00	-17,402.33
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<u>40.99</u>	<u>-17,318.87</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
21XX Support Services - Students		
870 Student Scholarships	143.50	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<u>143.50</u>	<u>0.00</u>

#### Schedule Of Changes Worksheet

Beginning Fund Balance	31,442.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	-17,318.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00                      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00                      (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	14,123.72	(5)



# Trustees' Financial Summary

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41 Ravalli County  
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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 84 - Student Extracurricular Activities Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	13.34	0.00
1700 Student Extracurricular Activity Receipts	114,645.19	129,274.83
6100 Material Prior Period Revenue Adjustments	-95.66	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>114,562.87</b>	<b>129,274.83</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2012 Value	2013 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	102,356.28	143,432.53
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>102,356.28</b>	<b>143,432.53</b>

#### Schedule Of Changes Worksheet

Beginning Fund Balance	76,174.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	129,274.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	143,432.53	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00                      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00                      (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	62,016.63	(5)



# Trustees' Financial Summary

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41 Ravalli County  
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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 85 - Private Purpose Trust (spend principal & interest)

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2012 Value	2013 Value
1510 Interest Earnings	90.52	0.00
6100 Material Prior Period Revenue Adjustments	0.00	-13,377.82
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>	<b>90.52</b>	<b>-13,377.82</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2012 Value	2013 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	610.06	610.06
2XX Personal Services - Employee Benefits	52.38	52.38
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>	<b>662.44</b>	<b>662.44</b>

#### Schedule Of Changes Worksheet

Beginning Fund Balance	15,664.85	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	-13,377.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	662.44	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00                      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00                      (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,624.59	(5)



# Trustees' Financial Summary

**FY2012-13**

**Submit ID: 0740-55525402**

**41 Ravalli County  
0740 Darby K-12 Schools**

## Detail Expenditure

<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2012 Value</b>	<b>2013 Value</b>
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	47,841.98	50,408.94
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	54,001.40	56,904.48
XX	457 1XXX 112	Certified Teacher Staff Salaries	5,451.58	5,703.33
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	1,081,099.07	1,103,913.36
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	7,264.30	20,211.21
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	805.69	586.20
XX	XXX 26XX 41X	Energy Utility Services	76,308.57	65,372.55
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	15,296.37	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	298,757.01	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



# Trustees' Financial Summary

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## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	51,344.46
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	51,344.46

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	17,113.68
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	73,935.64
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	308,907.00
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### **Note to District:**

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Revenue (680).

### **Remember:**

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

**Percentage of Special Ed Funding FY2015 Maximum Budget: 100%**



# Trustees' Financial Summary

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41 Ravalli County  
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## Special Education Reversion

Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	225,658.98	0.00	0.00	0.00
280	1XXX	2XX	32,535.57	0.00	0.00	0.00
280	1XXX	3XX	50,712.45	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	0.00	0.00	0.00
280	1XXX	6XX	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00
<b>Totals</b>			308,907.00	0.00	0.00	0.00
						308,907.00

*Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.*

\* Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY13.



# Trustees' Financial Summary

FY2012-13

Submit ID: 0740-55525402

41 Ravalli County  
0740 Darby K-12 Schools

## Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental Activities:*	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	13,020.00	0.00	0.00	0.00	13,020.00
Land Improvements	399,576.00	-24,216.00	12,473.00	0.00	387,833.00
Buildings	3,679,545.00	-113,249.00	0.00	0.00	3,566,296.00
Machinery and Equipment	1,562,601.00	-133,784.00	136,000.00	0.00	1,564,817.00
Totals at Historical Cost	5,654,742.00	-271,249.00	148,473.00	0.00	5,531,966.00
Less Accumulated Depreciation For:					
Improvement Accum	155,938.00	0.00	0.00	0.00	155,938.00
Building Accum	1,774,893.00	0.00	0.00	0.00	1,774,893.00
Machinery and Equipment Accum	1,032,930.00	0.00	0.00	0.00	1,032,930.00
Total Accumulated Depreciation	2,963,761.00	0.00	0.00	0.00	2,963,761.00
Governmental Activities, Capital Assets, net	2,690,981.00	-271,249.00	148,473.00	0.00	2,568,205.00

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

Depreciation by Function for FY2013	Governmental Activities	Business-Type Activities	Adjustments
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Total Depreciation for FY2013

\*\*\* Has comment.



# Trustees' Financial Summary

FY2012-13

Submit ID: 0740-55525402

41 Ravalli County  
0740 Darby K-12 Schools

## Schedule of Changes in Long-Term Liabilities

	(a)	(b)	(c)	(d)	(e)	(f)	(g)
	Beginning Balance (7/1/2012)	New Debt & Other Additions	Principal Payments	Refunding & Other Reduction	Ending Balance (6/30/2013) [a + b - c - d]	Current Portion Due FY2014	Long-Term Portion Due FY2015-
<b>Governmental Activities*</b>							
Compensated Absences	178,148.33	5,012.00	0.00	0.00	183,160.33	0.00	183,160.33
Other Post Employment Benefits	154,671.00	0.00	0.00	0.00	154,671.00	0.00	154,671.00
Total Governmental Activity							
Long-Term Liabilities	332,819.33	5,012.00	0.00	0.00	337,831.33	0.00	337,831.33

A prior period adjustment has been made to the Schedule of Changes in Long-Term Liabilities

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.